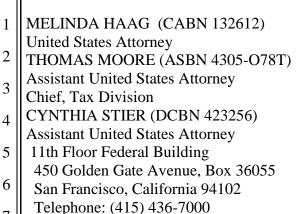
## **Entered on Docket** March 11, 2014

**EDWARD J. EMMONS, CLERK** U.S. BANKRUPTCY COURT NORTHERN DISTRICT OF CALIFORNIA



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Signed: March 11, 2014

ALAN JAROSLOVSKY U.S. Bankruptcy Judge

Attorneys for the United States of America

Fax: (415) 436-7009

## UNITED STATES BANKRUPTCY COURT

## NORTHERN DISTRICT OF CALIFORNIA

## SANTA ROSA DIVISION

In re:	) Case No.: 10-10175
DAWN BRYAN,	) Chapter 7
Debtor.	)
DAWN BRYAN, Plaintiff,	Adv. Proc. No. 13-1151 ) ORDER ON ) MOTION FOR SUMMARY JUDGMENT
v. UNITED STATES OF AMERICA,	) ) Hearing Date: February 7, 2014 ) Hearing Time: 9:00 a.m. ) Location: Santa Rosa Courthouse
Defendant.	)

The United States of America's Motion for Summary Judgment came on for hearing on February 7, 2014 at the hour of 9:00 a.m. Cynthia Stier, Assistant U.S. Attorney, Tax Division, appeared telephonically for the United States. Evan Livingstone appeared on behalf of debtor. Based upon the pleadings, including the opposition to the Motion for Summary Judgment and oral arguments from both parties, the Court grants the United States' Motion for Summary Judgment.

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For good cause appearing, it is HEREBY ORDERED AND DECIDED THAT: The United States Motion for Summary Judgment is granted; It is FURTHER ORDERED AND DECIDED THAT: Plaintiff Dawn Bryan take nothing by her complaint. It is FURTHERED ORDERED and DECIDED THAT: Plaintiff Dawn Bryan's obligation to repay the new home buyer tax credit is a nondischargeable tax. \*\*End of Order\*\*